Tri-Agency Guide on Financial Administration: Quick Reference

A more detailed reference is available in the:

- U of T Tri-Agency Guide on Financial Administration Companion

Order of Precedence and Interpretation

- Program / Funding Opportunity
- Principles on the Use of Grant Funds
- Directives on Expense Categories
- Institutional Policies (e.g. U of T's Guide to Financial Management, etc.)

Note: The strictest policy always takes precedence.

Principles on the Use of Grant Funds

Grant expenditures must:

1. Contribute to the **direct costs** of the research/activities for which the funds were awarded, with benefits directly attributable to the grant
2. **Not be provided by the institution** to their research personnel
3. Be **effective and economical**
4. **Not result in personal gain** for members of the research team

Directives on Expense Categories

<table>
<thead>
<tr>
<th>Employment &amp; Compensation</th>
<th>Eligible</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>✓ Individuals employed to work on funded research/activities can be compensated from the grant funds (with exceptions; see Ineligible section)</td>
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<td>✓ International Researchers (employer must attest, by letter, that the individual is not being compensated by the employer for time spent on the grant)</td>
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<td>✓ Mandatory benefits</td>
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<td>✓ Only the portion of mandated severance pay for the <strong>period the</strong> individual worked on the current grant</td>
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<table>
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<th>Ineligible</th>
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<tbody>
<tr>
<td>✓ Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment</td>
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<tr>
<td>✓ Individuals expected to work on the funded research/activities free of charge</td>
</tr>
<tr>
<td>✓ Individuals employed and compensated by another organization for the time spent on the funded research/activities</td>
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## 2021 STAR Workshop Series

### Goods & Services

**Eligible**
- Goods and services expenditures, in accordance with the four principles

**Ineligible**
- Consulting fees to:
  - Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment
  - Individuals expected to work on the funded research/activities free of charge

### Travel & Travel-Related Subsistence

**Eligible**
- Travel and travel-related subsistence claimed:
  - In accordance with the Guide to Financial Management (GTFM)
  - For the grant recipient and other individuals who contribute to the funded research/activities

**Ineligible**
- Alcoholic beverages

### Hospitality

**Eligible**
- Hospitality costs must be directly related to the funded research and be incurred for:
  - Networking purposes provided in the context of a formal courtesy or as a form of cultural respect
  - Activities in the context of assemblies or gatherings that facilitate and contribute to achieving the research objectives
  - Where one or more of the individuals participating is not a member of the research team and not involved in the day-to-day funded research/activities

**Ineligible**
- Alcoholic beverages
- Costs incurred for interactions between participants involved in day-to-day funded research/activities

### Gifts, Honoraria, Incentives

**Eligible**
- Gifts, honoraria and incentives can be offered to an individual/group*:
  - When participation is voluntary
  - As a “thank you” for a service for which fees are not traditionally paid
  - As a token of appreciation, respect and/or goodwill
  - When prescribed by cultural heritage/established traditions
  - As a formal courtesy
* Requires the prior approval of the appropriate Research Ethics Board.

**Ineligible**
- Gifts, honoraria and incentives cannot be offered to:
  - Tri-Agency grant recipients
  - a member of the grant team

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